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a Note that both the gel pad 25 and the heel gel pad 30 are beveled such that the upper and lower parts of the pads, as seen from the bottom of the heel to the top, are thicker than the central portion. This beveling provides maximum protection to the heel, yet minimizes the space required for the pad and provides for a smooth transition between padded and unpadded portions of the boot. It also tends to "hug" the heel and thereby increase comfort.

In the claims:

Please cancel claims 8 and 17.

Please amend claim 1 as follows:

1. (amended) A boot comprising an outer shell and a boot liner, wherein the boot liner is adapted to be disposed within the outer shell during use, and wherein the boot liner comprises:

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a an upper, a sole disposed beneath the upper, a toe box disposed in the forward portion of the upper and above the sole, a heel counter area disposed in the rearward portion of the upper, an outer cover disposed on the outside of the upper, a first layer of resilient material disposed within the outer cover, a second layer of resilient material disposed within said first layer of resilient material, and an inner lining disposed within said second layer of resilient material; and

a resilient pad disposed in the toe box, said resilient pad fixed between the outer cover and the inner lining of the toe box.

In the drawings:

Applicants request permission to amend the drawings of this application after allowance. The proposed changes are indicated